

Sec. 6. Compensation; Expenses. Members of the Commission shall serve without compensation but they shall be paid the same subsistence and travel expenses as other State boards and commissions while engaged in the official performance of their duties, which subsistence and expense allowance shall be paid out of the State Contingency and Emergency Fund.

Sec. 7. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 8. This Act shall become effective upon its ratification.

In the General Assembly read three times and ratified, this the 14th day of June, 1965.

H. B. 995

CHAPTER 1035

AN ACT TO AMEND CHAPTER 105 OF THE GENERAL STATUTES TO PROVIDE FOR A LICENSE TAX RELATING SOLELY TO SCRAP PROCESSORS.

The General Assembly of North Carolina do enact:

Section 1. Chapter 105 of the General Statutes is hereby amended to insert a new Section immediately following § 105-102.1 to be numbered § 105-102.2 and to read as follows:

"§ 105-102.2. Scrap Processors. Every person, firm or corporation engaged in the business of buying scrap iron and metals, for the specific purpose of processing into raw materials for remelting purposes only, and whose principal product is ferrous and nonferrous scrap for shipment to steel mills, foundries, smelters and refineries, maintaining an established place of business in this State and having facilities and machinery designed for such processing, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State and shall pay for such license an annual tax for each location where such business is carried on according to the following schedule:

In unincorporated communities and in cities or towns of less than 2,500 population	\$ 25.00
In cities or towns of 2,500 and less than 5,000 population	30.00
In cities or towns of 5,000 and less than 10,000 population	50.00
In cities or towns of 10,000 and less than 20,000 population ...	75.00
In cities or towns of 20,000 and less than 30,000 population ...	100.00
In cities or towns of 30,000 population or more	125.00.

"Provided, that if any person, firm, or corporation shall engage in the business enumerated in this Section within a radius of two miles of the corporate limits of any city or town in this State, he or it shall pay a tax based on the population of such city or town according to the schedule above set out.

"Counties, cities and towns may levy a license tax not in excess of one-half of that levied by the State."

Sec. 2. G. S. 105-102 is hereby amended by inserting in line 1 thereof, immediately after the word "corporation" and before the word "engaged" the following punctuation and words: ", except those described in G. S. 105-102.2,".